

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

THANJAVUR MANAVALAN,

Defendant.

CASE NO. 2:23-cr-00192-LK

ORDER GRANTING UNOPPOSED  
MOTION TO CONTINUE TRIAL  
AND AMEND CASE SCHEDULE

This matter comes before the Court on Defendant Thanjavur Manavalan's Unopposed Motion to Continue Trial Date, Extend Pretrial Motions, and Amend Case Schedule. Dkt. No. 35. Mr. Manavalan seeks to continue the trial date from September 22, 2025 to January 20, 2026, and to continue the pretrial motions deadline from July 25, 2025 to November 21, 2025. *Id.* at 1; *see also* Dkt. No. 29 at 2 (setting current trial date and pretrial motions deadline). The Government does not oppose the request. Dkt. No. 35 at 1.

1 Mr. Manavalan is charged with 14 counts of Aiding and Assisting in the Preparation and  
2 Presentation of a False and Fraudulent Return in violation of 26 U.S.C. § 7206(2). Dkt. No. 1 at  
3 1–3.

4 Mr. Manavalan requests a new trial date of January 20, 2026 because “[t]he complexity of  
5 this case, as well as discovery consisting of an estimated 240,000 pages of documents, over three  
6 terabytes of digital evidence, and 76 boxes of physical documents, necessitates a continuance to  
7 provide counsel with sufficient time to adequately prepare for trial.” Dkt. No. 35 at 3. Defense  
8 counsel has received “an estimated 124 gigabytes (or 124,000 megabytes) of discovery on a rolling  
9 basis” and “anticipat[es] receipt of approximately 3.2 terabytes of digital forensic evidence within  
10 the next week” after filing this motion. *Id.* The allegations in this case involve “complicated tax  
11 issues for a total of 35 taxpayers,” and the Government has disclosed the use of an undercover  
12 agent. *Id.* at 2–3. “Due to the increasing complexity of the discovery, defense counsel requires a  
13 continuance to complete the review.” *Id.* at 3. Mr. Manavalan has waived his speedy trial rights  
14 through February 3, 2026. Dkt. No. 35-3 at 2.

15 Pursuant to 18 U.S.C. § 3161(h)(7)(A), the Court finds that the ends of justice served by  
16 granting a continuance outweigh the best interest of the public and Mr. Manavalan in any speedier  
17 trial. Specifically, the Court finds that failure to grant the requested continuance would likely result  
18 in a miscarriage of justice and would deny defense counsel the reasonable time necessary for  
19 effective preparation, taking into account the exercise of due diligence, due to defense counsel’s  
20 need for more time to receive and review the discovery given its increasing complexity, consult  
21 with Mr. Manavalan, and prepare the matter for trial. *See* 18 U.S.C. § 3161(h)(7)(B)(i), (iv). The  
22 Court finds that the additional time requested is a reasonable period of delay and will be necessary  
23 to provide counsel and Mr. Manavalan reasonable time to accomplish the above tasks.

1 For these reasons, the Court GRANTS the unopposed motion, Dkt. No. 35, and ORDERS  
2 that the trial date shall be continued from September 22, 2025 to January 20, 2026, and the pretrial  
3 motions deadline shall be continued from July 25, 2025 to November 21, 2025. It is further  
4 ORDERED that, pursuant to 18 U.S.C. § 3161(h)(7)(A) and (B), the period of delay from the date  
5 of this Order to the new trial date is EXCLUDED when computing the time within which  
6 Defendant's trial must commence under the Speedy Trial Act.

7 The Court denies without prejudice the Proposed Scheduling Order the defense submitted,  
8 Dkt. No. 35-2 at 1–2, which allows the parties to file certain motions in limine (those that could  
9 not have been filed by the pretrial motions deadline) less than a month prior to trial. These motions  
10 would not be ripe until 10 days prior to trial, which is the usual date for the Court's pretrial  
11 conference. Therefore, the parties' proposed schedule does not provide the Court sufficient time  
12 to review and decide these motions in limine prior to trial (or the pretrial conference). The parties  
13 may submit a revised proposed scheduling order correcting this deficiency. The Court also directs  
14 the parties to include a proposed date for a Daubert hearing, to the extent expert testimony is  
15 contemplated.

16 Dated this 24th day of June, 2025.

17 

18 

---

Lauren King  
19 United States District Judge  
20  
21  
22  
23  
24